

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

CITY OF WELLSBURG, IOWA
DUE: December 1, 2017

16203800900000
CITY OF WELLSBURG
P O BOX L
WELLSBURG IA 50680

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	297,718		297,718	288,579
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	297,718		297,718	288,579
Delinquent property taxes	0		0	
TIF revenues	30,382		30,382	30,546
Other city taxes	79,272	0	79,272	85,476
Licenses and permits	2,130	0	2,130	1,875
Use of money and property	21,644	0	21,644	15,600
Intergovernmental	159,969	0	159,969	150,007
Charges for fees and service	60,485	349,613	410,098	499,800
Special assessments	0	0	0	
Miscellaneous	86,414	0	86,414	85,225
Other financing sources	138,180	0	138,180	139,180
Total revenues and other sources	876,194	349,613	1,225,807	1,296,288
Expenditures and Other Financing Uses				
Public safety	144,880	0	144,880	201,370
Public works	219,753	0	219,753	221,757
Health and social services	0	0	0	
Culture and recreation	130,277	0	130,277	174,152
Community and economic development	0	0	0	
General government	30,564	0	30,564	33,839
Debt service	113,364	0	113,364	115,888
Capital projects	242,835	0	242,835	260,000
Total governmental activities expenditures	881,673	0	881,673	1,007,006
Business type activities	0	293,097	293,097	338,698
Total ALL expenditures	881,673	293,097	1,174,770	1,345,704
Other financing uses, including transfers out	125,160	13,020	138,180	139,180
Total ALL expenditures/And other financing uses	1,006,833	306,117	1,312,950	1,484,884
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-130,639	43,496	-87,143	-188,596
Beginning fund balance July 1, 2016	958,763	351,113	1,309,876	1,309,876
Ending fund balance June 30, 2017	828,124	394,609	1,222,733	1,121,280

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 690,000	Other long-term debt	\$ 0
Revenue debt	\$ 761,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,781,957

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WELLSBURG					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A - TAXES											1			
2	Taxes levied on property	178,607	34,501		84,610			297,718			297,718	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	178,607	34,501		84,610	0		297,718		T01	297,718	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	178,607	34,501		84,610	0	0	297,718			297,718	6			
7	TIF revenues			30,382				30,382		T01	30,382	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	390	76		176			642		T15	642	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	21,154						21,154		T15	21,154	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		57,476					57,476		T09	57,476	14			
15	TOTAL OTHER CITY TAXES	21,544	57,552	0	176	0	0	79,272	0		79,272	15			
16	Section B - LICENSES AND PERMITS	2,130						2,130		T29	2,130	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	5,581	1,327			97		7,005		U20	7,005	18			
19	Rents and royalties	14,639						14,639		U40	14,639	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	20,220	1,327	0	0	97	0	21,644	0		21,644	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLSBURG		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		87,769					87,769		C46	87,769	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,827						1,827		C89	1,827	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	5,339	1,038		2,416			8,793		C89	8,793	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	7,166	88,807	0	2,416	0	0	98,389	0		98,389	60
61												61
62	Local grants and reimbursements											62
63	County contributions	2,360						2,360			2,360	63
64	Library service	20,708						20,708		D89	20,708	64
65	Township contributions	38,512						38,512		D89	38,512	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	61,580	0	0	0	0	0	61,580	0		61,580	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	68,746	88,807	0	2,416	0	0	159,969	0		159,969	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	172,393	A91	172,393	73
74	Sewer							0	174,114	A80	174,114	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	47,698						47,698	3,106	A81	50,804	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLSBURG		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	9,112						9,112		A89	9,112	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	860						860		A89	860	99
100	Park, recreation, and cultural charges	2,815						2,815		A61	2,815	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	60,485	0	0	0	0	0	60,485	349,613		410,098	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	46,776						46,776		U99	46,776	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	2,528						2,528		U11	2,528	110
111	Fines	1,199						1,199		U30	1,199	111
112	Internal service charges	3,891						3,891		NR	3,891	112
113	Other miscellaneous - Specify							0			0	113
114	Refunds/Rebates	32,020						32,020			32,020	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	86,414	0	0	0	0	0	86,414	0		86,414	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WELLSBURG						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	438,146	182,187	30,382	87,202	97	0	738,014	349,613		1,087,627	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	88,180				20,000		108,180			108,180	127				
128	Internal TIF loans and transfers in				30,000			30,000			30,000	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	88,180	0	0	30,000	20,000	0	138,180	0		138,180	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	526,326	182,187	30,382	117,202	20,097	0	876,194	349,613		1,225,807	132				
133												133				
134	Beginning fund balance July 1, 2016	217,763	369,766	8,077	3,102	360,055		958,763	351,113		1,309,876	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	744,089	551,953	38,459	120,304	380,152	0	1,834,957	700,726		2,535,683	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
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149												149				
150												150				
151												151				
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153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF WELLSBURG		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	17,647	6,512					24,159		E62	24,159	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	806						806		E89	806	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	44,753	4,257					49,010		E24	49,010	13
14	Purchase of land and equipment	60,000						60,000		G24	60,000	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	10,823	82					10,905		E32	10,905	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	134,029	10,851		0	0	0	144,880			144,880	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WELLSBURG		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	76,164	77,795					153,959		E44	153,959	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		15,258					15,258		E44	15,258	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		4,206					4,206		E44	4,206	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	46,330						46,330		E81	46,330	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	122,494	97,259		0	0	0	219,753			219,753	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLSBURG			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
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120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLSBURG		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	72,203	5,576					77,779		E52	77,779	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,182	32					2,214		E61	2,214	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	34,314	1,616					35,930		E61	35,930	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	14,241	113					14,354		E61	14,354	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	122,940	7,337		0	0	0	130,277			130,277	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLSBURG		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,765	338					4,103		E29	4,103	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	8,286	1,571					9,857		E23	9,857	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	750						750		E25	750	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	6,350						6,350		E31	6,350	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	9,504						9,504		E89	9,504	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	28,655	1,909	0	0	0	0	30,564			30,564	176
177	Section G — DEBT SERVICE				113,364			113,364			113,364	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	113,364	0	0	113,364			113,364	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	PUBLIC WORKS BUILDING CONSTRUCTION					242,835		242,835			242,835	184
185					0			0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	242,835	0	242,835			242,835	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	242,835	0	242,835			242,835	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	408,118	117,356	0	113,364	242,835	0	881,673			881,673	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WELLSBURG		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								158,970	E91	158,970	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								130,006	E80	130,006	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								4,121	E81	4,121	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WELLSBURG		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								293,097		293,097	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	408,118	117,356	0	113,364	242,835	0	881,673	293,097		1,174,770	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		95,160					95,160	13,020		108,180	255
256	Internal TIF loans/repayments and transfers out			30,000				30,000			30,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	95,160	30,000	0	0	0	125,160	13,020		138,180	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	408,118	212,516	30,000	113,364	242,835	0	1,006,833	306,117		1,312,950	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	56,546		8,459	6,940	137,317		209,262			209,262	264
265	Committed							0			0	265
266	Assigned	103,760	76,914					180,674			180,674	266
267	Unassigned	175,665	262,523					438,188			438,188	267
268	Total Governmental	335,971	339,437	8,459	6,940	137,317	0	828,124			828,124	268
269	Proprietary								394,609		394,609	269
270	Total ending fund balance June 30, 2017	335,971	339,437	8,459	6,940	137,317	0	828,124	394,609		1,222,733	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	744,089	551,953	38,459	120,304	380,152	0	1,834,957	700,726		2,535,683	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF WELLSBURG			
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>							
Purpose		Amount paid to other local governments		Purpose			
Correction.....		M05 \$		Highways.....			
Health.....		M32		All other.....			
Highways.....		M44		L44 \$			
Transit subsidies.....		M94		L89 \$			
Libraries.....		M52					
Police protection.....		M62 24,159					
Sewerage.....		M80					
Sanitation.....		M81					
All other.....		M89 \$					
Part IV		SALARIES AND WAGES					
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.							
Total salaries and wages paid.....				Amount - Omit cents			
				Z00 \$			
				162,118			
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED					
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017			
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)
1. Water utility	19U \$ 279,700	29U \$	39U \$ 30,000	49U \$ 88,700	49U \$	49U \$ 161,000	49U \$
2. Sewer utility	19U 630,000	29U	39U 30,000	49U	49U	49U 600,000	49U
3. Electric utility	19U	29U	39U	49U	49U	49U	49U
4. Gas utility	19U	29U	39U	49U	49U	49U	49U
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U
6. Industrial Revenue	19T 24T	24T	34T		44T	44T	
7. Mortgage revenue	19T 24T	24T	34T		44T	44T	
8. TIF revenue	19U 29U	29U	39U	49U	49U	49U	49U
9. Other-Specify Housing	19U 336,000	29U	39U 41,000	49U 295,000	49U	49U	49U
10. Industrial	19U 96,300	29U	39U 20,000	49U 76,300	49U	49U	49U
11. PW BLDG	19U 250,000	29U	39U 20,000	49U 230,000	49U	49U	49U
12.	19U	29U	39U	49U	49U	49U	49U
13.	19U	29U	39U	49U	49U	49U	49U
14.	19U	29U	39U	49U	49U	49U	49U
Total long-term debt	1,592,000	0	141,000	690,000	0	761,000	0
B. Short-term debt		Outstanding as of JULY 1, 2016		Amount - Omit cents			
		61V \$					
		64V \$		0			
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents			
		Assessed Valuations by Levy Authority and County, AY2015/FY2017					
		Actual valuation -- January 1, 2015					
		\$		35,639,145		x .05 = \$	
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017		Amount - Omit cents			
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$	W61		1,222,733		
REMARKS					V98		